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Attorneys for Elissa D. Miller, Chapter 7
Trustee

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
LOS ANGELES DIVISION

In re
GIRARDI KEESE,

Debtor.

Case No. 2:20-bk-21022-BR

Chapter 7

**CHAPTER 7 TRUSTEE'S STATUS
REPORT ON MOTION FOR ORDER
APPROVING STIPULATIONS FOR USE
OF CASH COLLATERAL AND
AUTHORIZING USE OF CASH
COLLATERAL PURSUANT TO 11 U.S.C.
§ 363 AND FEDERAL RULE OF
BANKRUPTCY PROCEDURE 4001(b)
AND (d)**

Date: March 2, 2021
Time: 10:00 a.m.
Ctrm.: 1668 via ZoomGov
255 E. Temple Street
Los Angeles, CA 90012

Web Address:
<https://cacb.zoomgov.com/j/1605276951>
Meeting ID: 1605276951
Password: 123456
Telephone: (669) 254-5252 (San Jose)
(646) 828-7666 (New York)

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1 **TO THE HONORABLE BARRY RUSSELL, UNITED STATES BANKRUPTCY JUDGE,**
2 **AND OTHER INTERESTED PARTIES:**

3 Elissa D. Miller, the chapter 7 trustee (the "Trustee") for the bankruptcy estate (the
4 "Estate") of Girardi Keese (the "Debtor"), submits this Chapter 7 Trustee's Status Report
5 ("Status Report") on Motion for Order Approving Stipulations for Use of Cash Collateral
6 and Authorizing Use of Cash Collateral Pursuant to 11 U.S.C. § 363 and Federal Rule of
7 Bankruptcy Procedure 4001(b) and (d). In support of the Status Report, the Trustee
8 submits the attached declaration of Elissa D. Miller.

9
10 **I. FACTUAL AND PROCEDURAL BACKGROUND**

11 On February 10, 2021, the Trustee filed her (A) *Motion for Order Approving*
12 *Stipulations for Use of Cash Collateral and Authorizing Use of Cash Collateral Pursuant*
13 *to 11 U.S.C. § 363 and Federal Rule of Bankruptcy Procedure 4001(b) and (d)* (the
14 "Motion") [Docket No. 179], and (B) *Application for Order Setting Hearings on Shortened*
15 *Time for: (1) Motion for Order Approving Stipulations for Use of Cash Collateral and*
16 *Authorizing Use of Cash Collateral Pursuant to 11 U.S.C. § 363 and Federal Rule of*
17 *Bankruptcy Procedure 4001(b) and (d); and (2) Motion for Order Authorizing Chapter 7*
18 *Trustee to Operate the Business of the Debtor on a Limited Basis Pursuant to 11 U.S.C.*
19 *§721 Pursuant to Cash collateral Stipulation and Budget and to Retain and Pay Debtor's*
20 *Former Employees as Independent Contractors in Accordance Therewith* (the "OST
21 Application") [Docket No. 181].

22 The Court granted the OST Application and set a preliminary hearing on the
23 Motion for February 16, 2021 at 2:00 p.m. No opposition to the Motion was filed. By
24 order entered February 16, 2021, the Court granted the Motion on an interim basis
25 pending the final hearing on the Motion set for March 2, 2021 at 10:00 a.m. (the "Interim
26 Order").¹

27
28 ¹ Capitalized terms not otherwise defined in this Status Report shall have the meanings ascribed to
them in the Motion and/or the Interim Order.

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1 **II. STATUS REPORT**

2 Pursuant to the Interim Order, the Trustee is authorized to use cash collateral on
3 an interim basis in accordance with the Budget attached to the Motion as Exhibit "1," with
4 expenditures during the Cash Collateral Period not to exceed 115% of the aggregate
5 "High" expenditures set forth in the Budget, *i.e.*, a 15% variance. The estimated "Low"
6 and "High" expenditures set forth in the Budget are \$120,400.00 and \$184,700.00,
7 respectively.

8 Since entry of the Interim Order, the Trustee has made only those reasonable and
9 necessary payments in accordance with the Budget totaling \$35,823.26. The payment
10 amounts are broken down by expense category as reflected in the "Actual" column of the
11 Budget attached hereto as Exhibit "1." The Trustee is in compliance with the Budget and
12 the Interim Order.

13 The Estate's non-client fund cash position has improved since entry of the Interim
14 Order even after taking into account the \$35,823.26 in payments made by the Trustee.
15 This is due in part to the Debtor's attorneys' fees received by the Trustee in connection
16 with an action commenced by the Debtor on behalf of its client entitled *Jane Doe v.*
17 *Princess Cruise Lines, Ltd.*, Case No. 2:19-cv-09281-JFW-AFM (the "Litigation").² The
18 Trustee expects to receive additional attorneys' fees and costs owed to the Debtor during
19 the Cash Collateral Period.

20 The Trustee has not received any response or opposition to the Motion since
21 entry of the Interim Order. Attached to this Status Report as Exhibit "2" is the proposed
22 final order on the Trustee's Motion, which is consistent with the Interim Order.

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27 ² In or about July 2020, the Litigation was resolved and the parties entered into a *Confidential*
28 *General Release of All Claims, Indemnity and Hold Harmless Agreement*. At the Court's request, the
Trustee will disclose the amount of the attorneys' fees received in connection with the Litigation *in camera*.

1 **III. CONCLUSION**

2 Based on the foregoing, the Trustee requests that the Court enter a final order
3 granting the Motion in the form attached hereto as Exhibit "2."

4
5 DATED: February 24, 2021

Respectfully submitted,

6 SMILEY WANG-EKVALL, LLP

7
8 By: 

9 PHILIP E. STROK

10 Attorneys for Elissa D. Miller, Chapter 7
11 Trustee

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DECLARATION OF ELISSA D. MILLER

I, Elissa D. Miller, declare as follows:

1. I am the duly appointed Chapter 7 Trustee for the bankruptcy estate of Girardi Keese. I am also a partner at SulmeyerKupetz. I know each of the following facts to be true of my own personal knowledge, except as otherwise stated and, if called as a witness, I could and would competently testify with respect thereto. I make this declaration in support of the Chapter 7 Trustee's Status Report ("Status Report") on Motion for Order Approving Stipulations for Use of Cash Collateral and Authorizing Use of Cash Collateral Pursuant to 11 U.S.C. § 363 and Federal Rule of Bankruptcy Procedure 4001(b) and (d) (the "Motion"). Unless otherwise defined in this declaration, all terms defined in the Status Report or Motion are incorporated herein by this reference.

2. Since entry of the Interim Order, I have made only those reasonable and necessary payments in accordance with the Budget totaling \$35,823.26. The payment amounts are broken down by expense category as reflected in the "Actual" column of the Budget attached hereto as Exhibit "1." I am in compliance with the Budget and the Interim Order.

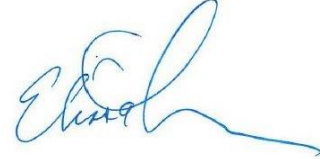
3. The Estate's non-client fund cash position has improved since entry of the Interim Order even after taking into account the \$35,823.26 in payments. This is due in part to the Debtor's attorneys' fees I received in connection with an action commenced by the Debtor on behalf of its client entitled *Jane Doe v. Princess Cruise Lines, Ltd.*, Case No. 2:19-cv-09281-JFW-AFM (the "Litigation"). I expect to receive additional attorneys' fees and costs owed to the Debtor during the Cash Collateral Period.

4. Neither I nor my counsel have received any response or opposition to the Motion since entry of the Interim Order. Attached hereto as Exhibit "2" is the proposed final order on the Motion.

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1 I declare under penalty of perjury under the laws of the United States of America
2 that the foregoing is true and correct.

3 Executed on this 24th day of February, 2021, at Los Angeles, California.

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6
7 Elissa D. Miller

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EXHIBIT "1"

Chapter 7 Bankruptcy Estate of Girardi Keese
90-Day Budget
January 2021 through March 2021

Name	Description	Estimated Amounts		Actual
		Low	High	
iDiscovery Solutions	Computer consultant for trustee	45,000	60,000	-
D Masin Consulting LLC	Trustee's field agent	15,000	25,000	7,824.33
Kenny Rodriguez	Former GK attorney	12,000	24,000	1,243.72
Norina Rouillard	Former GK A/P manager	1,800	4,500	1,890.00
Sammy Suh	Former GK IT manager	3,200	8,000	3,800.00
TBD	Former GK data clerk for proprietary system	1,600	4,000	-
TBD	Former GK file clerk	1,600	4,000	1,287.50
Trustee Insurance Group	Insurance premiums	4,000	5,000	2,560.14
TBD	Bond premium	10,000	12,000	9,236.00
Crown Castle	Internet service for office	10,000	12,000	3,813.02
Mimecast	Cloud services	1,200	1,200	225.00
LADWP/So Cal Gas	Power/water/gas for office	7,500	10,000	3,943.55
TBD	Unknown/miscellaneous expenses	7,500	15,000	-
Totals		<u>\$120,400</u>	<u>\$184,700</u>	<u>\$ 35,823.26</u>

EXHIBIT "2"

1 **SMILEY WANG-EKVALL, LLP**
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7 Attorneys for Elissa D. Miller, Chapter 7
Trustee

8
9 **UNITED STATES BANKRUPTCY COURT**
10 **CENTRAL DISTRICT OF CALIFORNIA**
11 **LOS ANGELES DIVISION**

12 In re

13 GIRARDI KEESE,

14 Debtor.

Case No. 2:20-bk-21022-BR

Chapter 7

**[PROPOSED] FINAL ORDER
GRANTING MOTION FOR ORDER
APPROVING STIPULATIONS FOR USE
OF CASH COLLATERAL AND
AUTHORIZING USE OF CASH
COLLATERAL PURSUANT TO 11 U.S.C.
§ 363 AND FEDERAL RULE OF
BANKRUPTCY PROCEDURE 4001(b)
AND (d)**

Date: March 2, 2021
Time: 10:00 a.m.
Ctrm.: 1668 via ZoomGov
255 E. Temple Street
Los Angeles, CA 90012

Web Address:
<https://cacb.zoomgov.com/j/1605276951>

Meeting ID: 1605276951
Password: 123456
Telephone: (669) 254-5252 (San Jose)
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On March 2, 2021, at 10:00 a.m., the above-captioned Court held a final hearing on the *Motion for Order Approving Stipulations for Use of Cash Collateral and Authorizing Use of Cash Collateral Pursuant to 11 U.S.C. § 363 and Federal Rule of Bankruptcy Procedure 4001(b) and (d)* (the "Motion")¹ filed by Elissa D. Miller, in her capacity as Chapter 7 Trustee for the bankruptcy estate (the "Estate") of Girardi Keese. Appearances were as noted on the Court's record. Having considered the Motion and the pleadings, declarations, and exhibits filed in support thereof and opposition thereto, and the statements and arguments of counsel on the record at the hearing on the Motion, finding that notice and service of the Motion were proper and that no further notice be given, and finding good cause for the relief requested in the Motion,

IT IS HEREBY ORDERED that:

1. The Motion is GRANTED on a final basis;
2. The CAL II Stipulation attached to the Motion as Exhibit "2" is approved on a final basis;
3. The Virage Stipulation attached to the Motion as Exhibit "3" is approved on a final basis;
4. Nano Banc ("Nano") consents to the use of cash collateral on a final basis through and including the Cash Collateral Period (as defined below) in accordance with the terms of this Order and for purposes of this Order, shall be considered a "secured creditor" as that term is used in this Order and shall be entitled to the protections provided to such secured creditor;
5. The Trustee, on behalf of the Estate, is authorized to use cash collateral on a final basis through and including March 31, 2021 (the "Cash Collateral Period") in accordance with the Budget attached to the Motion as Exhibit "1," with expenditures during the Cash Collateral Period not to exceed 115% of the aggregate "High" expenditures set forth in the Budget, *i.e.*, a 15% variance;

¹ Capitalized terms not defined herein shall have the meanings ascribed to them in the Motion.

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6. As adequate protection for the use of cash collateral in accordance with the Budget, any alleged secured creditor shall receive a post-petition replacement lien for its asserted secured claim(s) against the Debtor's assets with the same validity, priority, scope and extent as any lien(s) held by the alleged secured creditor as of December 18, 2020, the petition date, solely to the extent that the use of cash collateral results in a diminution of the value of the alleged secured creditor's prepetition lien(s);

7. Any alleged secured creditor shall not be required to file any financing statement, notice, lien, or other similar instrument in any jurisdiction, or take any other action in order to perfect its replacement lien created hereunder because the replacement lien is automatically perfected upon entry of this Order;

8. No replacement lien shall encumber or otherwise attach to any causes of action under chapter 5 of the Bankruptcy Code or any proceeds of such causes of action;

9. All rights and arguments of the Trustee, on behalf of the Estate, to challenge or dispute (a) the validity, priority, scope or extent of the security interests asserted by any alleged secured creditor including, without limitation, in the Debtor's post-petition receipts and cash, or (b) that the use of cash collateral has resulted in the diminution of the value of the alleged secured creditor's prepetition lien(s), are preserved;

10. Neither the Trustee nor the Estate are waiving any rights they may have under Bankruptcy Code Section 506(c);

11. Upon reasonable request by any alleged secured creditor and subject to appropriate confidentiality provisions as determined by the Trustee, the Trustee will provide her Form 2 Cash Receipts and Disbursements Record;

12. The authorization to use cash collateral of any alleged secured creditor expires on March 31, 2021 unless extended with such alleged secured creditor's consent or Bankruptcy Court order; and

13. The consent of CAL II, Virage, Nano, and Stillwell to the Trustee's use of cash collateral during the Cash Collateral Period shall automatically expire if the Trustee

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1 files any document or pleading challenging the validity, priority, scope or extent of CAL II,
2 Virage, Nano and Stillwell's asserted liens.

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PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 3200 Park Center Drive, Suite 250, Costa Mesa, CA 92626.

A true and correct copy of the foregoing document entitled (*specify*): **CHAPTER 7 TRUSTEE'S STATUS REPORT ON MOTION FOR ORDER APPROVING STIPULATIONS FOR USE OF CASH COLLATERAL AND AUTHORIZING USE OF CASH COLLATERAL PURSUANT TO 11 U.S.C. § 363 AND FEDERAL RULE OF BANKRUPTCY PROCEDURE 4001(b) AND (d)** will be served or was served (**a**) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (**b**) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) February 24, 2021 I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page.

2. SERVED BY UNITED STATES MAIL:

On (*date*) February 24, 2021, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

The Honorable Barry Russell
U.S. Bankruptcy Court
Roybal Federal Building
255 E. Temple Street, Suite 1660
Los Angeles, CA 90012

☒ Service information continued on attached page.

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) February 24, 2021, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

VIA E-Mail

☒ Service information continued on attached page.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

February 24, 2021

Date

Gabriela Gomez-Cruz

Printed Name

/s/ Gabriela Gomez-Cruz

Signature

ADDITIONAL SERVICE INFORMATION (if needed):

1. SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")

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- Boris Treyzon jfinnerty@actslaw.com, sgonzales@actslaw.com
- United States Trustee (LA) ustpreion16.la.ecf@usdoj.gov
- Eric D Winston ericwinston@quinnemanuel.com
- Christopher K.S. Wong christopher.wong@arentfox.com, yvonne.li@arentfox.com
- Timothy J Yoo tjy@lnbyb.com

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL

Via E-mail:

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ABIR COHEN TREYZON SALO, LLP C/O: BORIS TREYZON 16001 VENTURA BOULEVARD, SUITE 200 ENCINO, CA 91436 BTREYZON@ACTSLAW.COM	LAW FINANCE GROUP, LLC 591 REDWOOD HWY SUITE 1200 MILL VALLEY, CA 94941 INFO@LAWFINANCE.COM	LFG SPECIAL INVESTOR GROUP, LLC FINANCE GROUP FUND II 200 SOUTH VIRGINIA ST., 8 TH FLOOR RENO, NV 89501 INFO@LAWFINANCE.COM
CORPORATION SERVICE COMPANY, AS REPRESENTATIVE P.O.BOX 2576 SPRINGFIELD, IL 62708 801 ADLAI STEVENSON DR. SPRINGFIELD, IL 62703 UCCSPREP@CSCINFO.COM	JEFFREY M. SCHWARTZ, ESQ. MUCH SHELIST, P.C. 191 NORTH WACKER DRIVE, SUITE 1800 CHICAGO, IL 60606 TELEPHONE: (312) 521-2626 JSCHWARTZ@MUCHLAW.COM ATTORNEYS FOR NANO BANK	CT CORPORATION SYSTEM, AS REPRESENTATIVE CT LIEN SOLUTIONS 330 N. BRAND BLVD., SUITE 700 GLENDALE, CA 91203 UCCSPREP@CSCINFO.COM
DAVID R. LIRA ENGSTROM, LIPSCOMB & LACK 10100 SANTA MONICA BLVD., 12 TH FLOOR LOS ANGELES, CA 90067 DLLIRA@ELLLAW.COM	<u>Via U.S. Mail Only</u> IKON FINANCIAL SVCS 1738 BASS RD. MACON, GA 31210-1043	